

## ASSEMBLY DECIDES DRY FIGHT TO-DAY

Ratification and Referendum  
Reported and Face Final  
Test.

## HINT OF SCANDAL HEARD

Republicans May Make Prohibition  
Party Measure to  
Insure Success.

**Special Despatch to The Sun.**  
ALBANY, Jan. 22.—The final fight over ratification of the Federal prohibition amendment in the Assembly will take place to-morrow as the Judiciary Committee of that house to-day reported favorably not only the ratification resolution but also the McElligott resolution providing for a referendum to the voters on prohibition.

The ratification resolution was reported favorably to the Senate but will be taken up only after a caucus of Republicans next week.

Hints and whispers of traps and scandals in connection with the ratification which were heard last night were intensified to-day when the referendum proposal was reported to the Assembly.

The result was that dozens of up-State Republicans flocked to see Speaker Madison C. Sweet of the Assembly and demanded that he call a caucus of the Assembly Republicans and put the party solidly against the referendum resolution. They feared that through some trickery the Assembly would pass the referendum as well as the ratification.

Speaker Sweet announced to-night he had decided to-day to suspend the rules so that the ratification measure be put through second and final readings without delay and the Democrats made a similar motion in respect to the referendum.

**G. O. P. Asks Party Drive.**  
Speaker Sweet also declared many of the Republicans in the Assembly were ratification made a party measure, inasmuch as Gov. Smith in his message called for a referendum and the Republican majority opposed this plan. On both sides the Assembly Chamber to-day attention was directed to the absence from the committee meeting of Assemblymen Wallace R. Pierce of Clinton county, and J. H. D. Pierce of Clinton county.

During the talk in the lobbies and in the Assembly Chamber to-day attention was directed to the absence from the committee meeting of Assemblymen Wallace R. Pierce of Clinton county, and J. H. D. Pierce of Clinton county. He did not attend the hearing yesterday. It was reported that because of the absence and the consequent lack of the vote a sticker had been made with the Democrats and some of the Republican members of the Judiciary Committee, whereby the referendum and the ratification resolutions had to be put out in order to get the ratification out.

Chairman Louis M. Martin of the Judiciary Committee denied this. Three Republicans, Everett of St. Lawrence, Pellet of New York and Wilson of Westchester, voted with the four Democratic members of the committee to report the referendum. The vote was seven to five, and then Rowe of Erie, a Republican, changed his vote to report the referendum. The vote was then reported to the Assembly. The committee report went to the Assembly and the ratification and referendum resolutions were reported.

## MEMORIAL FOR DON MARTIN

Albany Correspondents Plan Honor for Dead Writer.

**ALBANY, Jan. 22.**—Plans for a suitable memorial for Don Martin, the correspondent of the New York Herald who died in France during the war, were made at a meeting to-day of the Albany Correspondents Association. The following officers of the association were present: President, Edward Stants Luther, New York Morning Telegraph; first vice-president, Russell Hathaway, Jr., the Associated Press; second vice-president, Harold J. Davis, Buffalo Courier; secretary, Harold H. McCoy, Albany Knickerbocker Press; treasurer, Warren W. Wheaton, International News Service.

## CAUSES COP'S ARREST.

B. W. Lowenstein Accuses Patrolman of Assault.

**John J. Kelly, 20,** a patrolman attached to the West 135th street station, the Bronx, who is on leave as a naval reserve officer, was arrested by Patrolman William Both of the East 148th street station yesterday after a complaint of Samuel W. Lowenstein, 2471 Davidson avenue, the Bronx, on the double charge of assault and impersonating an officer. Lowenstein said that Kelly accosted him while he was standing on the platform of the Lexington avenue subway station at Ninety-sixth street, and attempted to arrest him on a charge of disorderly conduct. Lowenstein related that he was taken to the double charge of assault and impersonating an officer. Lowenstein said he demanded to be taken to a police station. He then declared that Kelly struck him in the face and kicked him down the subway stairs. The accused patrolman was held in \$2,000 bail for examination Tuesday by Magistrate Nolan in Harlem Court. His home is at 1878 Longfellow avenue, the Bronx.

## TO REAL ESTATE OWNERS

NOW is a good time to borrow on real estate. We have plenty of money to lend in any Borough of Greater New York. Call upon us or write us at any of our offices.

**TITLE GUARANTEE & TRUST CO.**  
Capital \$5,000,000  
Surplus \$11,000,000  
176 Broadway, N.Y., 175 Rensselaer St., Albany  
350 Fulton St., Jamaica

## ONE HEAD LIKELY FOR TRANSIT LINES

Republican Stand Believed  
Likely to Help Foley  
Measure.

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ALBANY, Jan. 22.—Owing to the reluctance of Republicans to make it possible for Gov. Smith to appoint the members of a new Public Service Commission to supplant the two bodies now in existence it is likely that the less sweeping measure introduced by James A. Foley, Democratic leader, creating a single rapid transit commissioner to take charge of completing the New York city subway system will be favored.

The attitude of Republicans who attended hearings on the proposed legislation before the Senate Public Service Committee to-day leaned strongly in this direction. Alternating bills now pending are for the appointment of a combined State Public Service Commission of seven members, and a measure for the appointment of a single commissioner with four deputies for the present New York city commission of five men, on which there are two vacancies.

Senator George F. Thompson suggested to Senator Foley that it would be better to push the passage of the bill for a rapid transit commissioner, declaring that action is imperatively needed to complete the New York subway. The legislative committee investigating the matter reported in favor of this measure.

The Senate passed the Foley bill yesterday. The measure provides for the use of liquor by men in uniform, making it illegal for civilians to give intoxicants to them.

Senator Sutherland introduced a bill directing the payment of additional compensation to dependents of employees or officials of New York city, who died in the service of the city.

As if the employees had lived through the year 1918.

## SAYS WILSON HALTS SHIPBUILDING IN U. S.

Senator Jones Blames President for Contract Ban.

**Special Despatch to The Sun.**  
WASHINGTON, Jan. 22.—President Wilson was charged by Senator Jones (Washington) with responsibility for the attitude of the United States Shipping Board toward the placing of contracts for building steel ships for foreign account with American yards. He remarked that it seemed to him "almost criminal that our people are inhibited from the production of ships by a contract party vote, indicating that party lines will be followed closely when New York ratifies the Federal amendment. The Republican members of the committee who all voted for the resolution, are: Davenport, chairman; Marshall of Franklin, Hewitt of Cayuga, Mulvan of Rochester, Burdette of Kings, Jones of Chemung, Whitley of Rochester and Able of the Bronx. The three Democratic members of the committee, Boland, Carroll and Walker, voted against the resolution.

Senator George F. Thompson of Niagara and leader of the drys, immediately moved the advancement of the resolution and there was a chorus of objections. Even Senator Ranspacher of Buffalo, who never has been known to use a word during the session of the Senate, yelled "I object." The resolution went to the general orders calendar.

The Assembly Judiciary Committee debated almost an hour this morning to-day on the double charge of assault and impersonating an officer against the ratification programme advanced by Senator Eli Quigg and immediately afterward voted to report to the Assembly both the ratification and referendum resolutions.

## NEED OF COMBINED TAX PLAN SHOWN

Seligman Offers Solution for  
State and City Fiscal  
Problems.

PERSONAL LEVY FAILS

Fixed Realty Assessment Is  
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ALBANY, Jan. 22.—The eighth annual conference of State and local tax officials opened here to-night. The sessions will continue to-morrow and Friday, during which the cost and financial needs of city and State government and general subjects of taxation will be discussed.

The Mayors and city tax officials from practically every municipality in the State are attending the conference. Mayor James H. Watt of Albany welcomed the tax officials.

Edwin R. A. Seligman, vice-president of the State Tax Association, opened the conference to-night with an address. He was the only speaker.

**Plan for Combined Tax.**  
Prof. Seligman, who is of the department of economics of Columbia University, told the conference that the solution of the city and State's fiscal problems lay in the application of a sort of combined State and local income tax. He admitted a crisis confronts the taxpayers in State and municipal finance which will require the immediate attention of the State and local governments. He said the Federal Government of the telegraph, telephone and probably of the railways as well, is a personal tax and said that to destroy an important category of revenue.

"In New York city," he continued, "the base of taxation is being narrowed every year until real estate has come to bear the overwhelming burden of local taxation."

Prof. Seligman declared experience had proved the impossibility of collecting a personal tax and said that he favored the principle of a fixed real estate tax so that there would be some reasonable prospect of permanence for the tax.

"It is clear, therefore," he concluded, "that from every point of view, that of adequacy, efficiency and equity, all indications point to the adoption of a combined State and local income tax."

He said the combination of an income and business tax as a way out of our fiscal difficulties, both State and local, have only ourselves to blame if we do not seize this opportunity and place the ripe fruits of both reflection and experience. By utilizing the example of the Federal Government and its decisions he said, the State and local governments are simple to administer and entirely adequate to our needs."

**Unjust Levies Fall.**  
The principle of the general property tax, Prof. Seligman said, was no longer in harmony with modern economic conditions. He said the present tax is a State income tax which is based on the average sense of fiscal justice. A tax that is felt to be unjust, he said, can never be successfully enforced. However, he said, the law might be enforced, but that wealth might be considered either as an accumulated fund or a steady flow of income. Prof. Seligman said:

"There are a great many earnings that are not derived from capital at all and this has become of the greatest importance in modern times. The carous, the railways, the telegraph, the telephone, in fact, a great part of all modern occupations and professions would go to the State if property tax were a high or low rate."

"The cumulative effect of all these considerations is that people no longer look upon property as an event, but upon personal property as an equitable measure of wealth. Real estate indeed is somewhat different, because in real estate the long run value of the property is a capitalization of its present and prospective income. But property in general has been replaced by earnings or profits or income as the better measure of wealth. That is the fundamental reason why the general property tax has disappeared virtually everywhere else in the civilized world and why it is fast disappearing in this country."

**Equitable Adjustment Urged.**  
Discussing the equity of a State income tax, Prof. Seligman declared it was in conformity with modern economic ideas and as such was preferable to a general property tax. Besides that, he said, the income tax reached wealth better than the property tax. That is the reason why it is impossible to reach through a property tax and its application would result in a more equitable adjustment between classes and sections of the State.

"It is safe to say," he predicted, "that if the range of incomes for the current year is anywhere near that for the year last past, it will be expected from a 1 per cent. tax on personal incomes in the city of New York alone between \$22,000,000 and \$28,000,000. If we add a State business tax extended to firms and partnerships as well as to corporations, and if it is desired to levy, in addition in the city of New York, a slight business tax, it will be realized that we have in this combination of business and personal income tax an engine of prodigious momentum. In fact the problem of fiscal reform in New York city and New York State is a far simpler one than in any other State or city in the Union for the obvious reason that the great mass of the nation's wealth is found here."

Prof. Seligman presented figures from the Internal Revenue Department to show that in 1918 37 per cent. of the entire Federal income tax was contributed by New York State and 87 per cent. of this amount came from New York city.

"It is more than probable," he declared, "that with the contemplated change in the business tax an income tax rate varying from 1 to 2 per cent. and denoting a revenue of from \$25,000,000 to \$60,000,000 will be entirely adequate for a long time to come. There is clearly no reason why in the case of personal incomes the rate should not vary from year to year, just as it varies to-day with personal property or other property."

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## HYLAN GIVES ADVICE AS B. R. T. EXPERT ASKS \$16,900,000

Sends Letter to Receiver Garrison  
Suggesting Variety  
of Traffic Remedies.

## FIGURES RAISE DOUBTS

His Memo Would Make About  
7,500,000 Persons Cross  
Two Bridges Daily.

Mayor Hylan neglected his plans for his coming vacation at Palm Beach long enough yesterday to dictate a letter to Lindley M. Garrison, receiver of the B. R. T., giving that gentleman the benefit of some of his own expert advice as a practical railroad man. The Mayor would eliminate the use of wooden cars in what he termed the Chambers street subway, would shorten the headway between trains in the rush hours, put the heavy traffic schedule into effect in advance of the beginning of the rush hours and generally improve the service otherwise.

Hizoner's suggestion that the wooden cars be abolished in the Centre street loop was not a new one. In any more friction between the Mayor and the commission if Hizoner would wait until that section of the elevated system in Williamsburg Bridge, 413th, making a grand total of 109,518 cars. The letter did not say what period of time these figures covered, but Governor A. Whitman, when asked last night regarding them insisted that the figures represented one day's traffic over the bridges.

Statistics who have been accustomed to estimating rush hour traffic pointed out that if the figures were correct on the basis of 10 passengers to a car, the entire population of Greater New York would cross over the two bridges each day, on a ten car train about every eight minutes.

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"Further, the headway of trains in the subway, which is now about 10 minutes at night should be shortened so that there will be less overcrowding. Much time is lost at stations discharging passengers from lines overcrowded cars and crowding passengers into the already overcrowded cars, blocking the whole system."

"If the heavy traffic schedule morning and evening were placed in operation a little in advance of the rush hour and continued during heavy traffic, and based all door cars substituted for the old wooden cars now in use, a great deal of the overcrowding and delays would be eliminated."

The Mayor's letter to Receiver Garrison was as follows:

WILLIAMSBURG BRIDGE  
Broadway line..... 20,488  
Canarsie line..... 20,820  
Mott avenue line..... 7,312  
Total..... 48,620

BROOKLYN BRIDGE  
Lexington Avenue line..... 24,474  
Mott avenue line..... 2,475  
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Brighton Beach line..... 14,251  
Canarsie line..... 2,474  
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Total..... 48,620

"Thanking you for any consideration you may give to the above suggestions, I am very truly yours."

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